CUSTOMS TARIFFS

OF THE

UNITED KINGDOM,

FROM 1897-8 to 1906-07.

(In continuation of C.D. 8706 of 1897.)

9440. 1,500—Wt. 16354. 1/07. Wy. & S.

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Shri Brihad Bhartiya Samaj
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ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Beer of the descriptions called Mum, Spruce, or Black Beer, and Berlin White Beer, and other preparations, whether fermented or not fermented, of a character similar to Mum, Spruce or Black Beer, where the worts thereof were, before fermentation, of a specific gravity—				On and after 6th March 1900. 63 *Vic.*, *c.* 7.	
Not exceeding 1,215 degrees - -	*The brl. of* 36 *gals.*	57 & 58 *Vic.*, *c.* 30 1 8 –	1 8 –	1 12 –	1 12 –
Exceeding 1,215 degrees - - -		1 12 10	1 12 10	1 17 6	1 17 6
Beer of any other description where the worts thereof were, before fermentation, of a specific gravity of—					
1,055 degrees - - - - -	,,	– 7 –	– 7 –	– 8 –	– 8 –
(And so on in proportion for any difference in gravity.)					
DRAWBACK on Beer imported or brought into Great Britain or Ireland and subsequently exported as merchandise, or shipped for use as ships' stores, or removed to the Isle of Man, of an original gravity of—					
1,055 degrees - - - - -	,,	– 6 9	– 6 9	– 7 9	– 7 9
(And so on in proportion for any difference in gravity.)					
Cards, Playing - - - - -	*Doz. packs*	25 & 26 *Vic.*, *c.* 22 – 3 9	– 3 9	– 3 9	– 3 9
Chicory:		35 & 36 *Vic.*, *c.* 20			
Raw or kiln-dried - - - - -	*Cwt.*	– 13 3	– 13 3	– 13 3	– 13 3
Roasted or ground - - - - -	*Lb.*	– – 2	– – 2	– – 2	– – 2
Chloral Hydrate. *See Spirits*, p. 10.					
Chloroform. *See Spirits*, p. 10.					
Cocoa - - - - - - - -	*Lb.*	16 & 17 *Vic.*, *c.* 54 – – 1	– – 1	– – 1	– – 1
Husks and Shells - - - - -	*Cwt.*	18 & 19 *Vic.*, *c.* 97 – 2 –	– 2 –	– 2 –	– 2 –
*Cocoa or Chocolate, ground, prepared, or in any way manufactured - -	*Lb.*	42 & 43 *Vic.*, *c.* 21 – – 2	– – 2	– – 2	– – 2
Cocoa or Chocolate, ground, prepared or in any way manufactured, other than Confectionery containing chocolate, which is intended for use as Sweetmeats - - - - - - -	,,	—	—	—	—
Cocoa Butter - - - - - - -	,,	59 & 60 *Vic.*, *c.* 28 – – 1	– – 1	– – 1	– – 1
Coffee - - - - - - - -	*Cwt.*	35 & 36 *Vic.*, *c.* 20 – 14 –	– 14 –	– 14 –	– 14 –
Kiln-dried, roasted, or ground - -	*Lb.*	– – 2	– – 2	– – 2	– – 2
Coffee and Chicory (or other vegetable substances), roasted and ground; mixed (T. M., dated 9th January, 1882.)	,,	– – 2	– – 2	– – 2	– – 2
DRAWBACK:—There shall be allowed *on all* roasted coffee exported, which is not mixed with Chicory or any other substance, a drawback on every full 100 lbs. thereof equal to the import duty for the time being on one cwt. of raw coffee - - - - - - - -	*The* 100 *Lbs.*	On and after 15th July 1897. 60 & 61 *Vic.* *c.* 24 – 14 –	– 14 –	– 14 –	– 14 –

* For Confectionery containing Chocolate, see p. 16.

Kingdom.—1897-8 to 1906-07.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						BEER.
						Mum, Spruce, or Black Beer, and Berlin White Beer—
1 12 –	1 12 –	1 12 –	1 12 –	1 12 –	1 12 –	Not exceeding 1,215 degs.
1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	1 17 6	Exceeding 1,215 degs.
– 8 –	– 8 –	– 8 –	– 8 –	– 8 –	– 8 –	Of other sorts 1,055 degs.
– 7 9	– 7 9	– 7 9	– 7 9	– 7 9	– 7 9	Drawback.
– 3 9	– 3 9	– 3 9	– 3 9	– 3 9	– 3 9	CARDS.
						CHICORY.
– 13 3	– 13 3	– 13 3	– 13 3	– 13 3	– 13 3	Raw.
– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	Roasted.
– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	COCOA.
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Husks, &c.
– – 2	– – 2	– – 2	– – 2	– – 2	– – 2 (To 27th Sept. '06)	Chocolate, &c.
—	—	—	—	—	On and after 28th Sept. '06 – – 2	Chocolate other than confectionery containing Chocolate intended for use as Sweetmeats.
– – 1	– – 1	– – 1	– – 1	– – 1	– – 1	Butter.
– 14 –	– 14 –	– 14 –	– 14 –	– 14 –	– 14 –	COFFEE.
– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	Kiln-dried.
– – 2	– – 2	– – 2	– – 2	– – 2	– – 2	Mixed.
– 14 –	– 14 –	– 14 –	– 14 –	– 14 –	– 14 –	Drawback.

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d	£ s. d.	£ s. d.	£ s. d.
Collodion. *See Spirits*, p. 10.					
Corn, Grain, Etc. *See* separate Tables, pp. 28–30.					
Ether: Acetic. Butyric. Sulphuric. } *See Spirits*, p. 10.					
Ethyl: Bromide. Chloride. Iodide. } *See Spirits*, p. 10.					
Fruit, Dried, or otherwise Preserved without Sugar:					
Currants	*Cwt.*	53 *Vic.*, *c.* 8 – 2 –	– 2 –	– 2 –	– 2 –
Figs and Fig Cake	,,	23 *Vic.*, *c.* 22 – 7 –	– 7 –	– 7 –	– 7 –
Plums, commonly called French Plums, and Prunelloes	,,	20 & 21 *Vic.*, *c.* 62 – 7 –	– 7 –	– 7 –	– 7 –
Plums, dried or preserved, not otherwise described	,,	– 7 –	– 7 –	– 7 –	– 7 –
Prunes	,,	16 & 17 *Vic.*, *c.* 106 – 7 –	– 7 –	– 7 –	– 7 –
Raisins	,,	23 *Vic.*, *c.* 22 – 7 –	– 7 –	– 7 –	– 7 –
Note.—Plums include Greengages, Damsons, Mirabelles, and Dried, Crystallized, or Glacé Apricots. Tinned and Bottled Apricots in Syrup or Water, and Apricot Pulp, are not liable to Duty as Preserved Plums, but when added Sugar is present, as in the case of Syrup, they are chargeable under the heading of Sugar (*which see*). Dutiable Fruit imported in Syrup or Water is to be assessed with duty at 7*s.* the cwt. on the weight of Fruit without squeezing out the contained Syrup or Water. The Syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate.					
Fruit, liable to Duty as such, Preserved with Sugar. *See Sugar*, p. 18.					
Glucose. *See Sugar*, p. 12.					
Molasses. *See Sugar*, p. 12.					
Saccharin. *See Sugar*, p. 14.					
Soap, Transparent. *See Spirits*, p. 10.					
Spirits and Strong Waters: For every gallon computed at hydrometer proof of Spirits of any description (except Perfumed Spirits), including Naphtha or Methylic Alcohol, purified so as to be potable; and mixtures and preparations containing Spirits:		*Spirits.* 44 *Vic.*, *c.* 12 and 53 *Vic.*, *c.* 8 (*Local Taxation*).		On and after 6th March 1900. 63 *Vic.*, *c.* 7.	
Enumerated Spirits: Brandy	*Proof Gall.*	– 10 4	– 10 4	– 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,	—	—	On and after 13th May 1899. 62 & 63 *Vic.*, *c.* 9. – 1 –	– 1 –

Kingdom.—1897-8 to 1906-07—*continued.*

1901–02	1902–03	1903–04.	1904–05.	1905–06.	1906–07	
£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						FRUIT.
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Currants.
– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Figs.
– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Plums, French.
– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Plums, Dried, &c.
– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Prunes.
– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Raisins.
						SPIRITS, &c.
– 10 10	– 10 10	– 10 10	– 10 10	– 10 10	– 10 10	Brandy.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Spirits and Strong Waters—*continued.*					
Enumerated Spirits—*continued.*		44 *Vic.*, *c.* 12 and 53 *Vic.*, *c.* 8.		On and after 6th March, 1900. 63 *Vic.*, *c.* 7.	
Rum	*Proof gal.*	– 10 4	– 10 4	– 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,	—	—	On and after 13th May, 1899. 62 & 63 *Vic.*, *c.* 9. – 1 –	– 1 –
Imitation Rum	,,	– 10 4	– 10 4	On and after 6th March, 1900. 63 *Vic.*, *c.* 7. – 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,	—	—	On and after 13th May, 1899. 62 & 63 *Vic.*, *c.* 9. – 1 –	– 1 –
Geneva	,,	– 10 4	– 10 4	On and after 6th March, 1900. 63 *Vic.*, *c.* 7. – 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,	—	—	On and after 13th May, 1899. 62 & 63 *Vic.*, *c.* 9. – 1 –	– 1 –
Additional in respect of sugar used in sweetening any of the above tested for strength, if sweetened to such an extent that the Spirit thereby ceases to be an Enumerated Spirit	,,	—	—	—	—
Unenumerated Spirits :—					
Sweetened (Including Liqueurs, Cordials, Mixtures and other preparations containing Spirits; if tested.)	,,	– 10 4	– 10 4	On and after 6th March, 1900. 63 *Vic.*, *c.* 7. – 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,	—	—	On and after 13th May, 1899. 62 & 63 *Vic.*, *c.* 9. – 1 –	– 1 –
Additional in respect of the sweetening matter used therein	,,	—	—	—	—
Not Sweetened (Including Liqueurs, Cordials, Mixtures and other preparations containing Spirits,* provided such Spirits can be shown to be both Unenumerated and Not Sweetened, if tested	,,	– 10 4	– 10 4	On and after 6th March, 1900. 63 *Vic.*, *c.* 7. – 10 10	– 10 10
Additional (for Local Taxation)	,,	– – 6	– – 6	– – 6	– – 6

* From 13th May, 1899, 62 & 63 *Vic.*, *c.* 9.

Kingdom.—1897-8 to 1906-07—*continued.*

cap. 12, *&c.*

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						SPIRITS, &c.—*continued.*
– 10 10	– 10 10	– 10 10	– 10 10	– 10 10	– 10 10	Rum.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
– 10 10	On and after 17th June, 1902. 2 *Edw.* 7, *c.* 7. – 10 11	– 10 11	– 10 11	– 10 11	– 10 11	Imitation Rum.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
– 10 10	On and after 17th June, 1902. 2 *Edw.* 7, *c.* 7. – 10 11	– 10 11	– 10 11	– 10 11	– 10 11	Geneva.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
On and after 19th Aug., 1901. 1 *Edw.* 7, *c.* 7. – – 2	– – 2	– – 2	– – 2	– – 2	– – 2	
– 10 10	On and after 17th June, 1902. 2 *Edw.* 7, *c.* 7. – 10 11	– 10 11	– 10 11	– 10 11	– 10 11	Unenumerated sweetened.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
On and after 19th Aug., 1901. 1 *Edw.* 7, *c.* 7. – – 2	– – 2	– – 2	– – 2	– – 2	– – 2	
– 10 10	On and after 17th June, 1902 2 *Edw.* 7, c. 7. – 10 11	– 10 11	– 10 11	– 10 11	– 10 11	Unenumerated not sweetened.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Spirits and Strong Waters—*continued.*					
Liqueurs, Cordials, Mixtures and other preparations containing Spirits, not Sweetened,* provided such Spirits are not shown to be Unenumerated, if tested	*Proof gallon*	44 *Vic. c.* 12 *and* 53 *Vict. c.* 8. – 10 4	– 10 4	On and after 6th March, 1900. 63 *Vic., c.* 7. – 10 10	– 10 10
* From 13th May, 1899, 62 & 63 *Vic., c.* 9.					
Additional (for Local Taxation) -	,,	– – 6	– – 6	– – 6	– – 6
Additional to above if imported in bottle	,,		—	On and after 13th May 1899. 62 & 63 *Vic., c.* 9. – 1 –	– 1 –
Liqueurs, Cordials, Mixtures and other preparations containing Spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested -	*Liq. gallon*	– 14 –	– 14 –	On and after 13th May 1899. 62 & 63 *Vic., c.* 9. – 15 – On and after 6th March 1900. 63 *Vic., c.* 7. – 15 8	— – 15 8
Additional (for Local Taxation) - -	,,	– – 8	– – 8	– – 8 On and after 6th March 1900. 63 *Vic., c.* 7.	– – 8
Perfumed Spirits - - - - - -	,,	– 16 6	– 16 6	– 17 4	– 17 4
Additional (for Local Taxation) - -	,,	– – 9	– – 9	– – 9 On and after 13th May 1899. 62 & 63 *Vic., c.* 9.	– – 9
Additional to above if imported in bottle - - - - - - - -	,,	—	—	– 1 –	– 1 –
Spirits on delivery for Methylation -	*Proof gallon*	– – 4	– – 4	– – 4	– – 4
†Spirits for use in Art or Manufacture (2 *Edw.*, 7, *c.* 7.) -	,,	—	—	— On and after 6th March 1900. 63 *Vic*, *c.* 7	—
Bottling charges on Spirits. *See* page 26.		34 & 35 *Vic., c.* 103			
Chloral Hydrate - - - - - - -	*Lb.*	– 1 3	– 1 3	– 1 4	– 1 4
Chloroform - - - - - - -	,,	53 *Vic., c.* 8 – 3 1	– 3 1	– 3 3	– 3 3
Collodion - - - - - - -	*Gal.*	1 5 –	1 5 –	1 6 3	1 6 3
Confectionery, in the manufacture of which Spirit has been used, in addition to any existing duty to which such confectionery is liable - - - - - (T. M. under Act 39 & 40 *Vic., c.* 35.)	*Lb.*	– – ½	– – ½	– – ½	– – ½
Ether, Acetic - - - - -	,,	53 *Vic., c.* 8 – 1 10	– 1 10	On and after 6th March 1900. 63 *Vic., c.* 7 – 1 11	– 1 11
,, Butyric - -	*Gall.*	– 15 8	– 15 8	– 16 5	– 16 5
,, Sulphuric -	,,	1 6 2	1 6 2	1 7 5	1 7 5
Ethyl Bromide - - - - - - - (T. M. under 39 & 40 *Vic., c.* 35.)	*Lb.*	On and after 1st January 1898. – 1 –	– 1 –	On and after 6th March 1900. 63 *Vic.., c.* 7 – 1 1	– 1 1
Ethyl Chloride - - - - - - (T. M. under 39 & 40 *Vic., c.* 35.)	*Gall.*	– 15 8	– 15 8	– 16 5	– 16 5
Ethyl Iodide - - - - - - -	,,	53 *Vic., c.* 8 – 13 7	– 13 7	– 14 3	– 14 3
Soap, Transparent, in the manufacture of which Spirit has been used - - - - (T. M. under 39 & 40 *Vic., c.* 35.)	*Lb.*	– – 3	– – 3	– – 3	– – 3

† Foreign Methylic Alcohol is not liable to this differential duty from

Kingdom.—1897-8 to 1906-07—*continued.*

12, *&c.*—continued.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						SPIRITS, &c.—*continued.*
	On and after 17th June, 1902 2 *Edw.* 7, *c.* 7.					
– 10 10	– 10 11	– 10 11	– 10 11	– 10 11	– 10 11	Liqueurs, &c., tested, not shown to be unenumerated.
– – 6	– – 6	– – 6	– – 6	– – 6	– – 6	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
– 15 8	– 15 8	– 15 8	– 15 8	– 15 8	– 15 8	Liqueurs, &c, not tested.
– – 8	– – 8	– – 8	– – 8	– – 8	– – 8	
– 17 4	– 17 4	– 17 4	– 17 4	– 17 4	– 17 4	Perfumed Spirits.
– – 9	– – 9	– – 9	– – 9	– – 9	– – 9	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
	On and after 17 June 1902. 2 *Edw.* 7, *c.* 7.					
– – 4	– – 4 or	– – 4 or	– – 4 or	– – 4 or	– – 4 or	Spirits for Methylation.
	– – 5	– – 5	– – 5	– – 5	– – 5	
—	– – 4 or	– – 4 or	– – 4 or	– – 4 or	– – 4 or	*Spirits for use in Art or Manufacture.
	– – 5	– – 5	– – 5	– – 5	– – 5	
– 1 4	– 1 4	– 1 4	– 1 4	– 1 4	– 1 4	Chloral Hydrate.
– 3 3	– 3 3	– 3 3	– 3 3	– 3 3	– 3 3	Chloroform.
1 6 3	1 6 3	1 6 3	1 6 3	1 6 3	1 6 3	Collodion.
– – ½	—	—	—	—	—	Confectionery.
From 19th April 1901, this Article became liable to Sugar duty, in addition to the Spirit rate, and is shown under "Sugar."						
– 1 11	– 1 11	– 1 11	– 1 11	– 1 11	– 1 11	Ether, Acetic.
– 16 5	– 16 5	– 16 5	– 16 5	– 16 5	– 16 5	„ Butyric.
1 7 5	1 7 5	1 7 5	1 7 5	1 7 5	1 7 5	„ Sulphuric.
– 1 1	– 1 1	– 1 1	– 1 1	– 1 1	– 1 1	Ethyl Bromide.
– 16 5	– 16 5	– 16 5	– 16 5	– 16 5	– 16 5	„ Chloride.
– 14 3	– 14 3	– 14 3	– 14 3	– 14 3	– 14 3	„ Iodide.
– – 3	– – 3	– – 3	– – 3	– – 3	– – 3	Soap.

*1st October 1906, if it is to be used in Art or Manufacture. 6 *Edw.* 7, *c.* 20.

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Sugar, &c.					
Sugar:					
Not exceeding 76 degrees of polarization	*Cwt.*	—	—	—	—
Exceeding 76 and not exceeding 77	,,	—	—	—	—
,, 77 ,, ,, 78	,,	—	—	—	—
,, 78 ,, ,, 79	,,	—	—	—	—
,, 79 ,, ,, 80	,,	—	—	—	—
,, 80 ,, ,, 81	,,	—	—	—	—
,, 81 ,, ,, 82	,,	—	—	—	—
,, 82 ,, ,, 83	,,	—	—	—	—
,, 83 ,, ,, 84	,,	—	—	—	—
,, 84 ,, ,, 85	,,	—	—	—	—
,, 85 ,, ,, 86	,,	—	—	—	—
,, 86 ,, ,, 87	,,	—	—	—	—
,, 87 ,, ,, 88	,,	—	—	—	—
,, 88 ,, ,, 89	,,	—	—	—	—
,, 89 ,, ,, 90	,,	—	—	—	—
,, 90 ,, ,, 91	,,	—	—	—	—
,, 91 ,, ,, 92	,,	—	—	—	—
,, 92 ,, ,, 93	,,	—	—	—	—
,, 93 ,, ,, 94	,,	—	—	—	—
,, 94 ,, ,, 95	,,	—	—	—	—
,, 95 ,, ,, 96	,,	—	—	—	—
,, 96 ,, ,, 97	,,	—	—	—	—
,, 97 ,, ,, 98	,,	—	—	—	—
,, 98 —	,,	—	—	—	—
Glucose	,,	—	—	—	—
,, Solid	,,	—	—	—	—
,, Liquid	,,	—	—	—	—
Molasses and invert Sugar and all other Sugar and extracts from Sugar which cannot be completely tested by the Polariscope and on which duty is not otherwise charged	,,	—	—	—	—
If containing 70 per cent. or more of sweetening matter	,,	—	—	—	—
If containing less than 70 per cent. and more than 50 per cent. of sweetening matter	,,	—	—	—	—
If containing not more than 50 per cent of sweetening matter	,,	—	—	—	—

Kingdom.—1897-8 to 1906-07—*continued*

cap. 7.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
On and after 19th April 1901. 1 *Edw.* 7, *c.* 7.						SUGAR, &c.
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Not exceeding 76 degrees.
– 2 0·8	– 2 0·8	– 2 0·8	– 2 0·8	– 2 0·8	– 2 0·8	Exceeding 76 not exceeding 77 degrees.
– 2 1·6	– 2 1·6	– 2 1·6	– 2 1·6	– 2 1·6	– 2 1 6	„ 77 „ 78 „
– 2 2·4	– 2 2·4	– 2 2·4	– 2 2·4	– 2 2·4	– 2 2·4	„ 78 „ 79 „
– 2 3·2	– 2 3·2	– 2 3·2	– 2 3·2	– 2 3·2	– 2 3·2	„ 79 „ 80 „
– 2 4·0	– 2 4·0	– 2 4·0	– 2 4·0	– 2 4·0	– 2 4·0	„ 80 „ 81 „
– 2 4·8	– 2 4·8	– 2 4·8	– 2 4·8	– 2 4·8	– 2 4·8	„ 81 „ 82 „
– 2 5·6	– 2 5·6	– 2 5·6	– 2 5·6	– 2 5·6	– 2 5·6	„ 82 „ 83 „
– 2 6·5	– 2 6·5	– 2 6·5	– 2 6·5	– 2 6·5	– 2 6·5	„ 83 „ 84 „
– 2 7·4	– 2 7·4	– 2 7·4	– 2 7·4	– 2 7·4	– 2 7·4	„ 84 „ 85 „
– 2 8·3	– 2 8·3	– 2 8·3	– 2 8·3	– 2 8·3	– 2 8·3	„ 85 „ 86 „
– 2 9·2	– 2 9·2	– 2 9·2	– 2 9·2	– 2 9·2	– 2 9·2	„ 86 „ 87 „
– 2 10·2	– 2 10·2	– 2 10·2	– 2 10·2	– 2 10·2	– 2 10·2	„ 87 „ 88 „
– 2 11·2	– 2 11·2	– 2 11·2	– 2 11·2	– 2 11·2	– 2 11·2	„ 88 „ 89 „
– 3 0·4	– 3 0·4	– 3 0·4	– 3 0·4	– 3 0·4	– 3 0·4	„ 89 „ 90 „
– 3 1·6	– 3 1·6	– 3 1·6	– 3 1·6	– 3 1·6	– 3 1·6	„ 90 „ 91 „
– 3 2·8	– 3 2·8	– 3 2·8	– 3 2·8	– 3 2·8	– 3 2·8	„ 91 „ 92 „
– 3 4·0	– 3 4·0	– 3 4·0	– 3 4·0	– 3 4·0	– 3 4·0	„ 92 „ 93 „
– 3 5·2	– 3 5·2	– 3 5·2	– 3 5·2	– 3 5·2	– 3 5·2	„ 93 „ 94 „
– 3 6·4	– 3 6·4	– 3 6·4	– 3 6·4	– 3 6·4	– 3 6·4	„ 94 „ 95 „
– 3 7·6	– 3 7·6	– 3 7·6	– 3 7·6	– 3 7·6	– 3 7·6	„ 95 „ 96 „
– 3 8·8	– 3 8·8	– 3 8·8	– 3 8·8	– 3 8·8	– 3 8·8	„ 96 „ 97 „
– 3 10·0	– 3 10·0	– 3 10·0	– 3 10·0	– 3 10·0	– 3 10·0	„ 97 „ 98 „
– 4 2	– 4 2	– 4 2	– 4 2	– 4 2	– 4 2	„ 98 —
On and after 19th April 1901. 1 *Edw.* 7, *c.* 7, – 1 8 (*see below.*)						Glucose.
On and after 11th June 1901. 1 *Edw.* 7, *c.* 7. – 2 9	On and after 17th June 1902. 2 *Edw.* 7, *c.* 7. – 3 3	On and after 1st July 1903. 3 *Edw.* 7, *c.* 8. – 2 9	– 2 9	– 2 9	– 2 9	
– 2 –	– 2 6	– 2 –	– 2 –	– 2 –	– 2 –	
On and after 19th April 1901. 1 *Edw.* 7, *c.* 7, – 2 – (*see below.*)						Molasses.
On and after 11th June 1901. 1 *Edw.* 7, *c.* 7. – 2 9	– 2 9	– 2 9	– 2 9	– 2 9	– 2 9	
– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	
– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	
1 *Edw.* 7, *c.* 7. Molasses made free of duty when cleared for use by a licensed distiller in the manufacture of Spirits.		On and after 1st Sept. 1903. 3 *Edw.* 7, *c.* 46. Molasses made free of duty if it is to be used solely for purposes of food for stock.				

ARTICLES.		1897–8.	1898–9.	1899–1900	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sugar, &c.—*continued.*					
Saccharin (including substances of a like nature or use)	*Ounce.*	—	—	—	—
Saccharin and Mixtures containing Saccharin or other substances of like nature or use T. M. under 1 *Edw.* 7, *c.* 7)	*Ounce.*	—	—	—	—
Articles containing Sugar or other Sweetening matter, charged at fixed rates of duty under 1 *Edw.* 7, *c.* 7, Sec. 7.					
Blacking	*Cwt.*	—	—	—	—
Blacking, Liquid, containing sugar or any other sweetening matter (Together with the duty on any proof Spirit contained therein.) *Note.*—An additional ½*d.* the lb. is chargeable in respect of any of the undermentioned articles in the manufacture of which Spirit has been used. T. M. under 39 & 40 *Vic.*, *c.* 35. Confectionery, in the manufacture of which a greater percentage of Spirit has been used than that covered by the Spirit charge of ½*d.* the lb., shall be chargeable with a Spirit duty rate of 1*d.* the lb., or such Spirit duty rate as analysis may show to be necessary. (3 December 1901.) Charged under 39 & 40 *Vic.*, *c.* 35.	,,	—	—	—	—
Blacking, Solid, containing Sugar or any other sweetening matter	*Cwt.*	—	—	—	—
Candied or Drained Peel	,,	—	—	—	—
Caramel, Solid	,,	—	—	—	—
,, Liquid	,,	—	—	—	—
Cattle Foods containing Molasses	,,	—	—	—	—
Cattle Foods on the entry for which the Importer has declared that the duty on the combined quantity of sweetening matter and cereals used in the manufacture of the goods did not exceed the rate of 6*d.* the cwt.	,,	—	—	—	—
Other Cattle Foods containing Molasses and cereals	,,	—	—	—	—
Cherries, Drained	,,	—	—	—	—
Chutney	,,	—	—	—	—
Cocoanut, Sugared	,,	—	—	—	—

Kingdom.—1897-8 to 1906-07—*continued.*

cap. 7—continued.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	——
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
On and after 19th April 1901, 1 *Edw.* 7, *c.* 7. – 1 3	(*see below*)					SUGAR, &c.—*continued.* Saccharin.
—	On and after 1st Sept. 1902. – 1 3	– 1 3	– 1 3	– 1 3	– 1 3	Saccharin and Mixtures containing Saccharin.
31st May 1901 – 2 – (*See below* for Liquid & Solid Blacking.)						Blacking.
4th July 1901 – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Blacking, Liquid.
4th July 1901 – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Blacking, Solid.
31st May 1901 – 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	Candied Peel.
4th July 1901 – 4 2	17th July 1902 2 *Edw.* 7, *c.* 7. – 5 –	1st July 1903 3 *Edw.* 7, *c.* 8. – 4 2	– 4 2	– 4 2	– 4 2	Caramel, Solid.
– 3 –	– 3 9	– 3 –	– 3 –	– 3 –	– 3 –	„ Liquid.
4th July 1901 – 1 –	(*See below*)					
—	18th July 1902 2 *Edw.* 7, *c.* 7. – – 6	"Cereals" deleted from headings 1st July 1903 3 *Edw.* 7, *c.* 8. – – 6	Free from 1st September 1903. 3 *Edw.* 7, *c.* 46.			Cattle Foods.
—	– 1 –	– 1 –				
4th July 1901 – 2 3	– 2 3	– 2 3	– 2 3	– 2 3	– 2 3	Cherries, Drained.
4th July 1901 – 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Chutney.
2nd August 1901 – 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Cocoanut.

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
Sugar, &c.—*continued.*					
Confectionery containing Chocolate—					
When the Chocolate exceeds 50 per cent. of the total net weight - -	*Lb.*	Charged under the heading Cocoa or Chocolate, ground, &c., prior to 1 *Edw.* 7, *c.* 7 - - -			—
When the Chocolate does not exceed 50 per cent. of the total net weight -	,,				—
Confectionery containing Chocolate, intended for use as Sweetmeats—					
When the Chocolate exceeds 50 per cent. of the total net weight - -	,,	—	—	—	—
When the Chocolate does not exceed 50 per cent. of the total net weight -	,,	—	—	—	—
Confectionery, Hard, such as Sugared Almonds, Caraway Seeds, &c. - -	*Cwt.*	—	—	—	—
Confectionery, Hard, such as Sugared Almonds (except as below), Caraway Seeds, &c. - - - - - - -	,,	—	—	—	—
Sugared Almonds, on the entry for which the Importer has declared that the sugar-coating does not exceed 72 per cent. of the total net weight -	,,	—	—	—	—
Confectionery, Soft—					
A. B. Gums, &c. - . - - - -	,,	—	—	—	—
Confectionery, Soft, viz.:—					
A. B. Gums imported in bulk, in barrels or cases, on the entry for which the Importer has declared that duty on the combined quantity of sugar and glucose used in the manufacture of the goods did not exceed the rate of 2*s.* the cwt. - - - - - -	,,	—	—	—	—
Other A. B. Gums, Caramels, Chewing Gums, Jelly Beans, Turkish Delight, &c. - - - - - - - -	,,	—	—	—	—
Confectionery made from sugar, and containing no other ingredients except flavouring - - - - - - -	,,	—	—	—	—
Confectionery, Licorice.—If declared by the Importer not to contain more than 30 per cent. of added sugar or other sweetening matter - - - - -	,,	—	—	—	—
Flowers, as Violets and Rose Petals, &c., in Crystallized Sugar, as Crystallized Fruit - - - - - - - - -	,,	—	—	—	—
*Fruit, Canned and Bottled, other than Plums, preserved in syrup - - -	,,	—	—	—	—
*Fruit, Canned and Bottled, other than Fruit liable to duty as such- - -	,,	—	—	—	—
*Fruit, Canned and Bottled, other than Fruit liable to duty as such, preserved in *thin* syrup - - - - - -	,,	—	—	—	—
Fruit, Canned and Bottled, other than Fruit liable to duty as such, preserved in *thin* syrup, if the Importer has declared on the entry that it does not contain more than 12 per cent. of added sugar - - - - - -	,,	—	—	—	—
In other cases in *thin* syrup - -	,,	—	—	—	—

* See Note page 18.

Kingdom.—1897-8 to 1906-07—*continued.*
cap. 7—continued.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	SUGAR, &c.—*continued.*
31st May 1901. Under *Sec.* 7, 1 *Edw.* 7, *c.* 7. – – 2	– – 2	– – 2	– – 2	– – 2	To the 27th Sept. 1906. – – 2	Confectionery, Chocolate.
– – 1½	– – 1½	– – 1½	– – 1½	– – 1½	To the 27th Sept. 1906. – – 1½	
—	—	—	—	—	On and after the 28th Sept. 1906. – – 2	Confectionery containing Chocolate intended for use as sweetmeats.
—	—	—	—	—	– – 1½	
4th July 1901. – 4 2	– 4 2	– 4 2 (*See below.*)				
		12th June 1903. Under *Sec.* 7, 1 *Edw.* 7, *c.* 7.				Confectionery, Hard.
—	—	– 4 2	– 4 2	– 4 2	– 4 2	
—	—	– 3 –	– 3 –	– 3 –	– 3 –	
4th July 1901. – 3 – (*See below.*)						
						Confectionery, Soft.
19th Aug. 1901. – 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	
This rate to be retrospective to 19th April 1901. – 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	
31st May 190 . – – 4 2	– 4 2	– 4 2	– 4 2	– 4 2	– 4 2	Confectionery made from sugar.
30th Nov. 1901. – 1 3	– 1 3	– 1 3	– 1 3	– 1 3	– 1 3	Licorice.
4th July 1901. – 4 2	– 4 2	– 4 2	– 4 2	– 4 2	– 4 2	Flowers in Crystallized Sugar.
31st May 1901. – 1 – (*See below.*)						
2nd Aug. 1901. – 1 – (*See below.*)						Fruit, Canned, &c.
19th Aug. 1901. – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	(*See below* for rates at 6*d.* and 1/	
					19th April 1906.	Fruit, Canned, &c., in *thin* syrup.
—	—	—	—	—	– – 6	
—	—	—	—	—	– 1 –	

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sugar, &c.—*continued.*					
Fruit, Canned and Bottled, other than Fruit liable to duty as such, preserved in *thick* syrup	*Cwt.*	—	—	—	—
*Fruits Crystallized, Glacé, and Metz, except Fruit liable to duty as such	,,	—	—	—	—
Fruits, Imitation Crystallized (Orange and Lemon slices)	,,	—	—	—	—
Fruits, Imitation Crystallized or not, on the entry for which the Importer has declared that the sugar constituents do not exceed 80 per cent.	,,	—	—	—	—
Fruits, Imitation Crystallized or not, in all other cases	,,	—	—	—	—
*Fruit, Plums, preserved in Sugar, or otherwise, whether mixed with other Fruits or not	,,	—	—	—	—
*Fruit liable to duty as such, except Currants preserved in Sugar, or Syrup, whether mixed with other Fruit or not	,,	—	—	—	—
*Fruit Pulp, excepting Fruit Pulp liable to duty as such, preserved in *thin* syrup	,,	—	—	—	—
*Fruit Pulp, excepting Fruit Pulp liable to duty as such, preserved in *thick* syrup, as Jam	,,	—	—	—	—
Note.—Tinned and Bottled Apricots in Syrup or Water, and Apricot Pulp, are not liable to duty as Preserved Plums, but when added sugar is present, as in the case of syrup, they are chargeable either as Fruit Canned or Bottled, or as Fruit Pulp. Apricot Jam is thus chargeable at the rate of 3*s.* the cwt. as jam, whether imported in tins or bottles or not. Apricots, Crystallized and Glacé, are chargeable with duty as Preserved Plums. Dutiable Fruit preserved in Syrup, or in water, is to be assessed with duty at 7*s.* the cwt. on the weight of fruit without squeezing out the contained syrup or water. The syrup in such cases is separately charged with its proper duty, unless the merchant elects to pay duty on the whole weight at the fruit rate. Boxes of Mixed Fruits, such as "Metz Fruits, Assorted," and Bottles of "Assorted Fruits in Syrup," containing articles liable to two or more distinct rates of duty, are assessed with duty at the highest rate on the whole weight, unless the various kinds of goods are packed separately, or in such a manner that an account can be taken of each kind.					
Ginger preserved in Syrup or Sugar	,,	—	—	—	—
Marmalade, Jams, and Fruit Jellies, if not made from Fruit liable to duty as such	,,	—	—	—	—
Marzipan	,,	—	—	—	—

Kingdom.—1897-8 to 1906-07—*continued.*
cap. 7—continued.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	—— ——
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
19th Aug. 1901.	1st Sept. 1902 Under *Sec.* 7, 1 *Edw.* 7, *c.* 7.					SUGAR, &c.—*continued.*
– 3 –	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	Fruit in *thick* syrup.
31st May 1901. – 4 2	– 4 2	– 4 2	– 4 2	– 4 2	– 4 2	Fruit Crystallized, &c.
4th July 1901. – 4 2	– 4 2	– 4 2 (*See below.*)	—	—	—	Fruits, Imitation Crystallized.
		20th Oct. 1903. Under *Sec.* 7, 1 *Edw.* 7, *c.* 7.				
—	—	– 3 4	– 3 4	– 3 4	– 3 4	
—	—	– 4 2	– 4 2	– 4 2	– 4 2	
31st May 1901. – 7 – (*See below.*)						Plums preserved in sugar.
2nd Aug. 1901. – 7 –	– 7 –	– 7 –	– 7 –	– 7 –	– 7 –	Fruit liable to duty as such, except Currants.
4th July 1901. – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Fruit Pulp in *thin* syrup.
– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	Fruit Pulp in *thick* syrup.
4th July 1901. – 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	Ginger.
31st May 1901. – 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	Marmalade, &c.
4th July 1901. – 2 6	– 2 6	– 2 6	– 2 6	– 2 6	– 2 6	Marzipan.

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sugar, &c.—*continued.*					
Milk, Condensed, sweetened:					
Whole Milk	*Cwt.*	—	—	—	—
Separated or skimmed	,,	—	—	—	—
Slightly sweetened, whether whole, separated or skimmed, if declared by the Importer not to contain more than 18 per cent. of added sugar	,,	—	—	—	—
Milk Powder:					
If declared by the Importer not to contain any added sugar	,,	—	—	—	—
If declared by the Importer not to contain more than 36 per cent. of added sugar	,,	—	—	—	—
In all other instances, and in cases in which the Importer wishes to dispense with sampling and testing	,,	—	—	—	—
Nestlé's Milk Food	,,	—	—	—	—
Soy, when containing Molasses or other sweetening matter	,,	—	—	—	—
Tamarinds, preserved in syrup	,,	—	—	—	—
Other preparations made with added sugar or sweetening matter (other than Saccharin)	,,	—	—	—	—
DRAWBACKS ON SUGAR:					

Kingdom.—1897-8 to 1906-07—*continued.*

cap. 7—continued.

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	——
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	SUGAR, &c.—*continued.*
2nd May 1901. On a basis of 40 per cent. of Sugar. (*See below.*) 31st May 1901. – 1 8	– 1 8	– 1 8	– 1 8	– 1 8	– 1 8	
2nd May 1901. On a basis of 50 per cent. of Sugar. (*See below.*) 31st May 1901. – 2 –	– 2 –	– 2 –	– 2 –	– 2 –	– 2 –	Milk, Condensed, Sweetened.
30th Nov. 1901. – – 9	– – 9	– – 9	– – 9	– – 9	– – 9	
12th Nov. 1901. Free	Free.	Free.	Free.	Free.	Free.	
– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	– 1 6	Milk, Powder.
– 3 4	– 3 4	– 3 4	– 3 4	– 3 4	– 3 4	
4th July 1901. – 1 3	– 1 3	6th April 1903. 2 *Edw.* 7, *c.* 7. – 1 6 1st July 1903. 3 *Edw.* 7, *c.* 8. – 1 3	– 1 3	– 1 3	– 1 3	Nestlé's Milk Food.
4th July 1901 – 2 –						
12th Nov. 1901 – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Soy.
4th July 1901 – 1 –	– 1 –	– 1 –	– 1 –	– 1 –	– 1 –	Tamarinds.
Charged under Section 7, 1 *Edw.* 7, *c.* 7.						Other Preparations.

1 *Edw.* 7, *c.* 7.

Sugar which has passed a refinery in Great Britain or Ireland, and on which the proper Import duties have been paid—upon being exported, or deposited in any bonded Warehouse for use as ships' stores or removed to the Isle of Man, a drawback equal to the duty on Sugar of the like polarization.

Goods (other than beer) exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man, in the manufacture or preparation of which in Great Britain or Ireland any duty-paid Sugar, Glucose, Saccharin, or Molasses has been used, a drawback equal to the duty in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been used in the manufacture or preparation of the goods, or, in the case of residual products, to be contained therein.

* Molasses produced by a Refiner in Great Britain or Ireland and delivered by him to a Licensed Distiller for use in the manufacture of Spirits. The cwt., 1s.

3 *Edw.* 7, *c.* 46.

Molasses, produced by a Refiner in Great Brit in or Ireland from Sugar on which duty has been paid on Importation, if the Molasses is to be used solely for purposes of food for stock. The cwt., 1s.

* Such Drawback is not payable in respect of Molasses produced from non-duty paid Sugar in Refineries placed in Bond under 3 *Edw.* 7, *c.* 21.

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
		53 & 54 *Vic.*, *c.* 8.		On and after 6th March 1900. 63 *Vic.*, *c.* 7.	
Tea - - - - - - - - - -	*Lb.*	- - 4	- - 4	- - 6	- - 6
Tobacco:				On and after 6th March 1900. 63 *Vic.*, *c.* 7.	
Manufactured, viz.:		50 & 51 *Vic.*, *c.* 15.			
Cigars - - - - - - - -	,,	- 5 -	- 5 -	- 5 6	- 5 6
			On and after 16th May 1898. 61 & 62 *Vic.*, *c.* 10		
Cavendish or Negrohead - -	,,	- 4 6	- 3 10	- 4 4	- 4 4
Cavendish or Negrohead manufactured in Bond - - - - - - -	,,	- 4 -	- 3 5	- 3 10	- 3 10
Other Manufactured Tobacco—					
Cigarettes - - - - - -	,,	- 4 -	- 3 5	- 3 10	- 3 10
Other Sorts - - - - - -	,,				
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - - - -	,,	- 3 9	- 3 2	- 3 7	- 3 7
Snuff, not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - - - -	,,	- 4 6	- 3 10	- 4 4	- 4 4
Unmanufactured:					
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—					
Stripped or Stemmed - - -	,,	- 3 2	- 2 8	- 3 -	- 3 -
Unstripped or Unstemmed - -	,,	- 3 2	- 2 8	- 3 -	- 3 -
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—					
Stripped or Stemmed - - -	,,	- 3 6	- 3 -	- 3 4	- 3 4
Unstripped or Unstemmed - -	,,	- 3 6	- 3 -	- 3 4	- 3 4

Kingdom.—1897-8 to 1906-07—*continued.*

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
			On and after 20th April '04. 4 *Edw.* 7, *c.* 7.	On and after 1st July 1905. 5 *Edw.* 7, *c.* 4	On and after 14th May '06. 6 *Edw.* 7, *c.* 8.	
– – 6	– – 6	– – 6	– – 8	– – 6	– – 5	TEA.
			On and after 20th April '04. 4 *Edw.* 7, *c.* 7.			TOBACCO.
– 5 6	– 5 6	– 5 6	– 6 –	– 6 –	– 6 –	Cigars.
– 4 4	– 4 4	– 4 4	– 4 4	– 4 4	– 4 4	Cavendish.
– 3 10	– 3 10	– 3 10	– 3 10	– 3 10	– 3 10	Cavendish made in Bond.
– 3 10	– 3 10	– 3 10	– 4 10	– 4 10	– 4 10	Cigarettes.
– 3 10	– 3 10	– 3 10	– 3 10	– 3 10	– 3 10	Other sorts.
– 3 7	– 3 7	– 3 7	– 3 7	– 3 7	– 3 7	Snuff.
– 4 4	– 4 4	– 4 4	– 4 4	– 4 4	– 4 4	
					On and after 1st May 1906. 6 *Edw.* 7, *c.* 8.	
– 3 –	– 3 –	– 3 –	*– 3 3	– 3 3	– 3 0½	Unmanufactured.
– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	– 3 –	
					On and after 1st May 1906. 6 *Edw.* 7, *c.* 8.	
– 3 4	– 3 4	– 3 4	*– 3 7	– 3 7	– 3 4½	
– 3 4	– 3 4	– 3 4	– 3 4	– 3 4	– 3 4	
			* Rebate of 1½*d.* the lb. allowed in respect of Stripped Tobacco on which the increased duty was paid on or after 19th July 1904, and which is shown to have been deposited in bonded Warehouses before, or to have been in importing vessels consigned to the United Kingdom, on 20th April 1904. 4 *Edw.* 7, *c.* 7.		The Rebate of 1½*d.* the lb. allowed on Stripped Tobacco under Section 2 of 4 *Edw.* 7, *c.* 7, 1904, to cease on and after 1st May 1906. 6 *Edw.* 7, *c.* 8.	

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
Tobacco—*continued.*		£ s. d.	£ s. d.	£ s. d.	£ s. d.
DRAWBACK:					
Tobacco, containing 14 per cent. of moisture manufactured in Great Britain and Ireland, upon which the duties of Customs shall have been paid, on the same being by a licensed Manufacturer exported as Merchandise or deposited in any Bonded Warehouse to be used as Ships' Stores	*Lb.*	50 & 51 *Vic.*, *c.* 15. – 3 3	On and after 16th May 1898 61 & 62 *Vic. c.* 10 – 2 9	– 2 9	On and after 6th May 1900. 63 *Vic.*, *c.* 7. – 3 1
(And so in proportion if the moisture exceeds or is less than 14 per cent.)					
Snuff, manufactured in Great Britain and Ireland, on the exportation thereof, or on deposit in the Queen's Warehouse to be abandoned, provided the quantity of inorganic matter contained therein does not exceed the proportion of 18 lbs. in every 100 lbs., exclusive of water, or on every pound deposited by a licensed Manufacturer in a bonded Warehouse approved by the Commissioners of Customs, for the purpose of either being converted in o sheepwash, hop-powder, or other similar compounds for exportation under Bond, or of being mixed with such substance or combination of substances as the Commissioners of Customs may prescribe, so as to render the snuff no longer capable of being used as such or as tobacco in any manner	*Lb.*	– 3 3	– 2 9	– 2 9	– 3 1
If the Snuff contains more than such proportion of inorganic matter, a deduction is to be made from the drawback in respect of every pound of the excess above such proportion.					
Tobacco upon which the Duties of Customs on importation have been paid:—					
(1) Tobacco manufactured in Great Britain or Ireland on being, by any licensed manufacturer, exported as merchandise, or deposited in any bonded warehouse to be used as ships' stores, or exported by Parcel Post:—					
Cigars	,,	—	—	—	—
Cigarettes	,,	—	—	—	—
Cut Roll, Cake, or other manufactured Tobacco	,,	—	—	—	—
Snuff (not being offal snuff)	,,	—	—	—	—
(2) Shorts, stalks, or other refuse of Tobacco, including Offal Snuff, on being, by any licensed manufacturer, exported as merchandise or deposited for abandonment in an approved King's Warehouse, or in a bonded warehouse approved for the manufacture of sheepwash, etc.	,,	—	—	—	—

Kingdom.—1897-8 to 1906-07—*continued.*

1901–02.	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	——
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	TOBACCO—*continued.*
						DRAWBACK.
– 3 1	– 3 1	– 3 1	– 3 1 (To 3rd May, 1904)	*See* below.		Tobacco.
– 3 1	– 3 1	– 3 1	– 3 1 (To 3rd May, 1904.)	*See* below.		Snuff.
			On and after 4th May 1904. 4 *Edw.* 7, *c.* 7.		On and after 21st May 1906. 6 *Edw.* 7, *c.* 8.	
—	—	—	– 3 7	– 3 7	– 3 5	Cigars.
—	—	—	– 3 5	– 3 5	– 3 4	Cigarettes.
—	—	—	– 3 5	– 3 5	– 3 3	Cut Roll, Cake, &c.
—	—	—	– 3 3	– 3 3	– 3 2	Snuff.
—	—	—	– 3 1	– 3 1	– 3 1	Shorts, stalks, &c.
			The above rates of drawback are allowed on tobacco, etc., containing 14 per cent. of moisture, a proportion of increase or deduction being made if the moisture is less or more than 14 per cent.			

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
IMPORTS—*continued.*		£ s. d.	£ s. d.	£ s. d. On and after 14th April 1899.	£ s. d.
Wine:		49 & 50 *Vic., c.* 41		62 & 63 *Vic., c.* 9.	
Not exceeding 30 degrees of proof spirit	*Gall.*	– 1 –	– 1 –	– 1 3	– 1 3
Exceeding 30 degrees but not exceeding 42 degrees of proof spirit	,,	– 2 6	– 2 6	– 3 –	– 3 –
And for every degree or part of a degree beyond the highest above charged, an additional duty	,,	– – 3	– – 3	– – 3	– – 3
The word "degree" does not include fractions of the next higher degree.					
Additional—					
On STILL WINE imported in Bottles	,,	—	—	– 1 –	– 1 –
On SPARKLING WINE imported in Bottles	,,	55 & 56 *Vic., c.* 16 – 2 –	– 2 –	– 2 6	– 2 6
Charges on delivery from warehouses for Home Consumption:					
There shall be charged upon the delivery of the following goods from any warehouse for home consumption, in addition to the duties of Customs, and any other charges thereon, for every £100 of such duties of Customs payable thereon, the rates following; that is to say—					
		23 *Vic., c.* 22			
In respect of Tobacco		– 2 6	– 2 6	– 2 6	– 2 6
In respect of other goods		– 5 –	– 5 –	– 5 –	– 5 –
Whether such Tobacco or other goods shall have been removed to such warehouses under Bond or not.					
Charges on Foreign Spirits bottled in Bond, for every dozen Imperial or Reputed Quarts, or two dozen Imperial or Reputed Pints of such Spirits		43 *Vic., c.* 14 – – 3	– – 3	– – 3	– – 3

1 *Edw.* 7,

ARTICLES.		1897–8.	1898–9.	1899–1900.	1900–01.
EXPORTS.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Coal, Cinders, &c.:—					
Coal and Culm	*Ton*	—	—	—	—
Coke and Cinders	,,	—	—	—	—
Fuel, Manufactured	,,	—	—	—	—

A Rebate of the Duty is allowed on Coal, the value of which, free on board, exclusive of duty, is proved not to exceed 6*s.*

Kingdom.—1897-8 to 1906-07—*continued.*

1901-02.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
						WINE:
- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	- 1 3	Not exceeding 30 degrees.
- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	- 3 -	Not exceeding 42 degrees.
- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	Exceeding 42 degrees.
						Additional in Bottles:
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	Still.
- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	- 2 6	Sparkling.
			On and after 1st Aug. 1904. 4 *Edw.* 7, *c.* 7.			WAREHOUSE CHARGES:
- 2 6	- 2 6	- 2 6	- 1 3	Abolished 1st July 1905. 5 *Edw* 7, *c.* 4.		Tobacco.
- 5 -	- 5 -	- 5 -	- 2 6			Other goods.
		Goods cleared from a refinery warehouse for home consumption will not be liable to warehousing charges. (Regulations under sec. 2, 3 *Edw.* 7, *c.* 21.)				
- - 3	- - 3	- - 3	- - 3	- - 3	- - 3	BOTTLING CHARGES.

c 7.

1901-02.	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
On and after 19th April 1901, 1 *Edw.* 7, *c.* 7.					On and after 1st Nov. 1906. 6 *Edw.* 7, *c.* 8.	COAL, CINDERS, &c.:
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	Free.	Coal and Culm.
- 1 -	- 1 -	- 1 -	- 1 -	- 1 -	Free.	Coke and Cinders.
90 per cent. of Export Duty on Coal.	90 per cent. of Export Duty on Coal.	90 per cent. of Export Duty on Coal.	90 per cent. of Export Duty on Coal.	90 per cent. of Export Duty on Coal.	Free.	Fuel, Manufactured.

the ton; and on Fuel, in respect of any Coal ingredient therein which is proved to be of a not higher value than 6*s.* per ton.

Customs Tariffs of the United Kingdom.—1897-8 to 1906-07—*continued.*

Corn and Grain, &c., duties imposed 2 *Edw.* 7, *cap.* 7; duties ceased 3 *Edw.* 7, *cap.* 8.

1902-03.			1903-4.
IMPORTS.	£. s. d.		£. s. d.	
Corn, Grain, &c.	On and after 15th April 1902. 2 *Edw.* 7, *c.* 7.		On and after 18th June 1902. 2 *Edw.* 7, *c.* 7.	
PART 1.		PART 1.		
Wheat	*Cwt.* – – 3	Wheat	*Cwt.* – – 3	Duties ceased 1st July 1903. 3 *Edw.* 7, *c.* 8.
Barley		Barley		
Oats		Oats		
Rye		Rye		
Maize		Buckwheat		
Buckwheat		Peas (not fresh)		
Peas (not fresh)		Beans (not fresh)		
Beans (not fresh)		Lentils		
Lentils		Rice (other than whole and cleaned)		
Rice (other than whole and cleaned)		Maize		
Any Offals of the above-mentioned Articles		Any Offals which are feeding stuffs, and are proved to the satisfaction of the Commissioners of Customs not to contain more than 50 per cent. of starch	– – 1½	
		Provided that as from the 15th day of April up to the 17th day of June 1902, the said duty of 1½*d.* on maize and offals shall be deemed to have been chargeable at the rate of 3*d.*, but where it is proved to the satisfaction of the Commissioners of Customs that the said duty of 3*d.* has been paid during that period on any maize or offals, and that the excess of that duty over the duty of 1½*d.* has not been recovered from any person to whom the maize or offals have been delivered after importation, the Commissioners of Customs may remit the excess.		
		"Offals" mean the bran, pollards, germs, husks, culms, dust, or other similar bye-products of maize and the articles liable to the above-mentioned duty of 3*d.*		
PART 2.		PART 2.		
Flour and the Meal (other than offals) of any of the articles mentioned in Part 1	*Cwt.* – – 5	Flour and the Meal or milled products (other than offals liable to the above-mentioned Duty of 1½*d.*) of any of the articles mentioned in Part 1, except Maize	*Cwt.* – – 5	
Starch		Starch		
Arrowroot		Arrowroot		
Cassava Powder and Tapioca		Cassava Powder and Tapioca		
Potato Flour		Potato Flour		
Sago		Sago		
Malt		Malt		
Pearled Barley		Dextrine	Dextrine—On and after 3 Nov. 1902 – – 6½	
Rice (whole and cleaned)		Pearled Barley		
		*Rice (whole and cleaned)		

Note.—Preparations containing any of the above-named articles, such as Biscuits, Feeding Cake, &c., will be liable to Duty under Section 7 (1), 1 *Edw.* 7, *c.* 7.

	£ s. d.
The Meal or milled products of Maize (other than offals of Maize liable to the above-mentioned duty of 1½*d.*)	– – 2½

Provided that, as from the 15th day of April up to the 17th day of June, 1902, the said duty of 2½*d.* on the meal or milled products of maize shall be deemed to have been chargeable at the rate of 5*d.*, but where it is proved to the satisfaction of the Commissioners of Customs that the said duty of 5*d.* has been paid during that period on any meal or milled products of maize, and that the excess of that duty over the duty of 2½*d.* has not been recovered from any person to whom the meal or milled products of maize have been delivered after importation, the Commissioners of Customs may remit the excess.

*Rice, 15th July, 1902.

Mixtures of Whole and Broken Rice, cleaned.—		£ s. d.
Containing not more than 10 per cent. of Whole	*Cwt.*	– – 3
Containing more than 10 and not more than 50 per cent. of Whole	„	– – 4
Containing more than 50 per cent. of Whole	„	– – 5

DRAWBACKS as from the 7th May 1902. 2 *Edw.* 7, *c.* 7.

Drawbacks to be allowed on articles exported or deposited in any bonded warehouse for use as ships' stores, or removed to the Isle of Man, if it is proved to the satisfaction of the Commissioners of Customs that the duties on Importation have been duly paid.

On any articles mentioned in Parts 1 and 2, which have undergone a process of manufacture or preparation in Great Britain or Ireland, a drawback equal to the duty paid on the article.

On goods in the manufacture or preparation of which, in Great Britain or Ireland, any of the articles mentioned in Parts 1 and 2, has been used, a drawback equal to the duty paid in respect of the quantity of that article which appears to the satisfaction of the Treasury to have been so used.

Duties ceased 1st July 1903. 3 *Edw.* 7, *c.* 8.

Rates of drawback—

	£. s. d.
On Flour, and the Meal or Milled Products (other than offals) of— Wheat, Barley, Oats, Rye, Buckwheat, Peas (not fresh), Beans (not fresh), Lentils	– – 3·5
On the Meal or Milled Products of Maize (other than Maize Starch)	– – 1·5
On Offals (as defined in the First Schedule to *Act* 2, *Edw.* 7, *c.* 7) produced in Great Britain or Ireland, except Offals made from Maize Starch and Rice Starch	– – 1·5
On Rice (Whole and Cleaned on which import duty of 5*d.* per cwt. has been paid, if re-cleaned and polished in Great Britain or Ireland	– – 5·75
*On Whole Rice, cleaned in the United Kingdom, upon which import duty of 3*d.* per cwt. has been paid	– – 3·64
On Broken Rice resulting from a milling process in Great Britain or Ireland	– – 3
*On Mixtures of such cleaned Whole and Broken Rice if the mixture contains not less than 90 per cent. of Whole Rice	– – 3·64

And a proportionate rate when the whole Rice is less than 90 per cent. of the bulk.

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* As Amended, 2nd March 1903.—Treasury Minute under 2 *Edw.* 7, *c.* 7 :—

	£. s. d.
On Rice, upon which import duty of 3*d.* per cwt. has been paid, cleaned in Great Britain or Ireland, if containing more than 50 per cent. of whole	– – 3·64

Or if the Rice contains 50 per cent. only, or less, of Whole, at the rates of 3·64*d.* and 3*d.* respectively on the proportions of Whole and Broken.

Addition to above list, 2nd March 1903.—Treasury Minute under 2 *Edw.* 7, *c.* 7 :—

	£. s. d.
On Rice upon which import duty of 4*d.* per cwt. has been paid (cleaned in Great Britain or Ireland), provided the rice contains more than 50 per cent. of Whole	– – 4·69

Or if the Rice contains 50 per cent. only, or less of Whole, at the rates of 4·69*d.* and 3*d.* respectively on the proportions of Whole and Broken.

Customs Tariffs of the United Kingdom.—1897-8 to 1906-07—*continued.*

2 *Edw.* 7, *cap.* 7.

1902-03.				1903-04.
Corn, Grain, &c.—*continued.*				
DRAWBACKS—*continued.*	£	*s.*	*d.*	
On Rice Bran or Meal resulting from a cleaning or milling process in Great Britain or Ireland	–	–	1·5	
On Rice Flour	–	–	3	Duties ceased 1st July 1903. 3 *Edw.* 7, *c.* 8.
On Rice Starch	–	–	3·81	
On Offals or bye-products from Rice Starch	–	–	3	
On Maize Starch (Corn Flour)	–	–	2·75	
On Offals or bye-products from Maize Starch	–	–	0·75	

Customs Tariffs of the United Kingdom.

Prohibitions, 1897-8 to 1906-07.

Act 39 & 40 Vic., c. 36, sec. 42, &c.

A List of Goods Prohibited to be Imported.

Books, wherein the copyright shall be first subsisting, first composed, or written, or printed, in the United Kingdom, and, printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing, duly declared, that such copyright subsists, such notice also stating when such copyright will expire.

Books, first published in any country or state other than the United Kingdom, wherein, under the International Copyright Act, 1886, or any other Act, or any Order in Council made under the authority of any Act, there is a subsisting copyright in the United Kingdom, printed or reprinted in any country or state other than the country or state in which they were first published, and as to which the owner of the copyright, or his agent in the United Kingdom, has given to the Commissioners of Customs in the manner prescribed by Section 44 of the Customs Consolidation Act, 1876, a notice in such form, and giving such particulars, as those Commissioners require, and accompanied by a declaration as provided in that section. 52 & 53 Vic., c. 42.

Coins, coined in a foreign country, other than gold or silver. By Proclamation dated 25 March 1887, under 49 & 50 Vic., c. 41.

Coin, viz., false money or counterfeit sterling.

Coin, silver of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Coin, Imitation—Each of the following articles, if not a British coin, shall be an imitation coin within the meaning of this Act (52 & 53 Vic., c. 42):—

(a) Any piece of gold, silver, copper or bronze, or of metal or mixed metal, purporting to be a British coin, or a token for British money, or bearing any word or device which indicates, or may reasonably be taken to indicate that the holder thereof is entitled to demand any value in British money denoted thereon; and

(b) Any medal, cast coin, or other like thing, made wholly or partially of metal or any metallic combination, and resembling in size, figure, and colour any British coin, or having thereon a device resembling any device on any British coin, or being so formed that it can, by gilding, silvering, colouring, washing, or other like process, be so dealt with as to resemble any British coin.

The expression "British coin" means any coin coined in or for any of Her Majesty the Queen's mints or lawfully current by virtue of any proclamation or otherwise in any part of Her Majesty's dominions, whether within the United Kingdom or otherwise, and the expression "British money" means money expressed in the terms of any British coin.

The Commissioners of Customs, acting under the direction of the Treasury, may permit the importation of any imitation coin in a particular instance if they are satisfied that such importation is for the purposes of knowledge or art, or any exhibition or collection, or for any lawful purpose, and that the imitation coin is not likely to circulate as current coin, or to be otherwise used for deceiving the public.

Extracts, Essences, or other concentrations of coffee, chicory, tea or tobacco, or any admixture of the same, except in transit, or to be warehoused for export only.

Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

***Snuff Work.**

***Tobacco Stalks,** whether manufactured or not.

***Tobacco Stalk Flour.**

* The absolute prohibition to import these articles may be removed or modified by special permission of the Commissioners of Customs. 59 & 60 Vic., c. 28, s. 5.

Tobacco, sweetened (whether manufactured or unmanufactured) except as otherwise specially provided in any Acts relating to the Customs.

Tobacco cut and compressed by mechanical or other means. 52 & 53 Vic., c. 42.

Articles of foreign manufacture illegally marked. [*See* Merchandise Marks Act, 1887 (50 & 51 Vic., c. 28); also Margarine Act, 1887 (50 & 51 Vic., c. 29)].

Articles bearing or having affixed to them any stamp, name, writing, or other device implying or tending to imply any sanction or guarantee by the Customs, or by any other department of the Government. 42 & 43 Vic., c. 21.

Customs Tariffs of the United Kingdom.

Prohibitions, 1897-8 to 1906-07.

Act 39 & 40 Vic., c. 36, sec. 42, &c.

A List of Goods Prohibited to be Imported—*continued.*

Clocks and Watches, or any other article of metal impressed with any mark or stamp representing, or in imitation of, any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

Infected cattle, sheep, or other animals, or the carcases thereof, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which the Privy Council may, by order, prohibit in order to prevent the dissemination of any contagious distemper.

Goods proved to the satisfaction of the Commissioners of Customs by evidence tendered to them to have been made or produced wholly or in part in any foreign prison, gaol, house of correction, or penitentiary, except goods in transit or not imported for the purposes of trade, or of a description not manufactured in the United Kingdom. 60 & 61 Vic., c. 63.

Fictitious stamps, as defined for the purposes of Section 7 of the Post Office (Protection) Act, 1884 (47 & 48 Vic., c. 76), and any die, plate, instrument, or materials for making any such stamps. 61 & 62 Vic., c. 46.

Lottery Advertisements.—Any advertisement or other notice of, or relating to the drawing or intended drawing of any lottery, which, in the opinion of the Commissioners of Customs, is imported for the purpose of publication in the United Kingdom, in contravention of the Lotteries Act, 1836, or any other Act relating to foreign lotteries. 61 & 62 Vic., c. 46.

Sugar (not including molasses, and sugar-sweetened products), except in transit, from *countries in respect of which a prohibition order has been made under the Sugar Convention Act, 3 Edw. 7, c. 21.

NOTE.—The foregoing list refers only to goods which were absolutely prohibited to be imported. Those goods as to which there were certain restrictions upon importation (*e.g.*, the limitation of the size of packages in the case of tobacco and spirits, or the limitation to particular ports of importation, etc.) are not included, such restrictions being rather of the nature of regulation than of absolute prohibition.

* List of countries to 1st November, 1906:—

Denmark (excluding Danish West Indies).
Russia.
The Argentine Republic.
Spain.

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WESTERN PACIFIC.

REPORT

BY

MR. ARTHUR MAHAFFY

ON A

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Presented to both Houses of Parliament by Command of His Majesty.

January, 1910.

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